IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE T.R.RAMACHANDRAN NAIR

THURSDAY, THE 16TH AUGUST 2007 / 25TH SRAVANA 1929

OP.No. 33473 of 2001(I)

PETITIONERS:
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1. ABDULKADER HAJI, S/O.ABDULRAHIMAN HAJI, MUTTAMTHALA, CHITHARI VILLAGE.

2. MOHAMMEDKUNHI, S/O.ABDULKHADER, POOCHAKKAD, KEEKAN VILLAGE.

3. HASSAINAR, S/O.ABDULRAHIMAN HAJI, MUTTAMTHALA, CHITHARI VILLAGE.

4. M.ABDULRAHIMAN, S/O.ABDULKHADER, POOCHAKKAD, KEEKAN VILLAGE.

5. M.ABDULKHADER, S/O.ABDULRAHIMAN, POOCHAKKAD, KEEKAN VILLAGE.

6. DAINABA, W/O.ABDULKHADER, POOCHAKKAD, KEEKAN VILLAGE.

7. JAMEELA, S/O.ABDULRAHIMAN HAJI, MUTTAMTHALA, CHITHARI VILLAGE.

8. AYISHA, D/O.ABDULKHADER, NIHAMATH MANZIL, MUTTAMTHALA, CHITHARI VILLAGE.

BY ADV. SRI.M.RAMESH CHANDER
SRI.M.VIJAYAKUMAR

RESPONDENTS:
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1. THE DISTRICT COLLECTOR, KASARAGOD.

2. THE REVENUE DIVISIONAL OFFICER, KASARAGOD.

3. ASSESSING AUTHORITY, TAHSILDAR, HOSDURG.

BY GOVERNMENT PLEADER, SRI.MATHEW JOSEPH VADAKKEL

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 16/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

OP.No. 33473/2001/I

ORDER ON C.M.P. NO.54673/2001 IN O.P. NO.33473/2001

DISMISSED

SD/-

16/8/07. T.R.RAMACHANDRAN NAIR, JUDGE

APPENDIX

PETITIONER'S EXHIBITS:

EXT. P1: COPY OF THE JUDGMENT IN O.P. 11407 OF 1995 DT. 10.12.1998.

EXT. P2: COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONERS BEFORE THE THIRD RESPONDENT ON 24.7.2001.

EXT. P3: COPY OF ORDER NO.C2.20771/92 DT. 5.9.2001 ISSUED BY THE THIRD RESPONDENT.

/TRUE COPY/

P.A. TO JUDGE

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T.R.RAMACHANDRAN NAIR, J.

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O.P.No. 33473 of 2001-I.

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Dated this the 16th day of August, 2007.

J U D G M E N T

The petitioner has approached this Court aggrieved by Ext.P3 order passed by the Tahsildar, Hosdurg under the Kerala Building Tax Act, 1975. The facts of the case show that the petitioner had earlier approached this Court in OP.No.11407/1995 and by Ext.P1 judgment the matter was directed to be heard by the revisional authority, the District Collector. Thereafter the District Collector has passed an order dated 25.10.2000 whereby the matter was remanded to the Tahsildar for fresh consideration. The Tahsildar as per Ext.P3 order has finalised the assessment after remand. Ext.P3 is under challenge in this writ petition.

2. Since the order passed by the Tahsildar admittedly is under Section 11 of the Kerala Building Tax Act, it is for the appellate authority to consider its validity. The petitioner will therefore invoke the said remedy. With liberty to file the appeal I dispose of the writ petition in the following manner:

The petitioner is directed to file an appeal before the appropriate appellate authority within a period of six weeks from the date of receipt of a copy this judgment. If such an appeal is received the appellate authority will

dispose of the same in accordance with law after considering the merits of the matter within a period of two months after receipt of the appeal. The interim order dated 6.11.2001 which was extended until further orders on 5.12.2001 will continue till the appeal is disposed of and orders are communicated to the petitioner.

The writ petition is disposed of as above.

T.R.RAMACHANDRAN NAIR, JUDGE.

Kvs/-